

one penny in the pound of such value, the sale of land for such taxes was held invalid.

*Quere*, as to the manner in which wild lands of non-residents, not included in the assessment rolls, were to be rated under such Act, and *Semble*, such lands not assessable at all.

Tax Statutes should not be construed as Statutes creating a forfeiture, but rather in the same manner as Statutes by which lands are sold under execution for debt, and the same rules which apply to sales under execution should govern tax sales.—*Per A. Wilson, J.*

Strict proof should be given as to the legality of the tax and its actual imposition, but in matters concerning its collection unnecessary or unreasonable rigour in carrying out the clause of the Statutes should not be exacted from the officials entrusted therewith.—*Per A. Wilson, J.*

Where land has been sold for a larger amount of taxes than has been or can be lawfully imposed such sale is void.

It is necessary that the Treasurer should keep his accounts of taxes due according to the Statute, in order to validate the sale.

In this case it was held, following *Doe d. Mountcashel v. Green*, 4 U. C. R. 23, no objection to the sale, that part of the taxes for which the sale was made, accrued to the former Home District, while the sale was made by the Sheriff of the Simcoe District, to which district the residue of the taxes was owing.

The omission of the Treasurer to advertise the list returned by him to the Court of Q. S., within one month thereafter, and the omission to advertise such lot in the *Official Gazette*, and imperfections in the advertising, are irregularities cured by 6 Geo. IV. c. 7, s. 22, and by analogy to the holding of the Courts in cases of sales under execution. The Court also considered what requirements of the Tax Acts are imperative and what are merely directory.

It is competent to sell the whole of a lot for taxes, and the Court will not presume against a sale on the supposition too much land was sold for a small amount.

When, before conveyance, the Acts under which the sale is made are repealed without any saving clause, the Sheriff's deed subsequently given will be void (following *Bryant v. Hill* 23, U. C. R. 96); but it is competent for the purchaser to set up a defence under the Sheriff's certificate given at the time of sale, notwithstanding he has given it up on receiving the invalid conveyance.

Sales for taxes made after return day of the writ to sell are valid.

When taxes are in fact imposed on patented lands, and no return of the Surveyor General of

the land having been granted can be found or proved, such return may be presumed.

When, owing to land being patented in July, taxes are charged thereon only for half a year, yet that is in effect a taxation for the whole of the fiscal year, and so long as the patent issues before the assessment is completed, taxes for the whole of the year wherein such patent issues may be properly imposed, and the lands sold therefor if unpaid.

Under the Sheriff's certificate the purchaser is entitled to possession of the land sold, and being in part possession he can avail himself of such certificate as a defence to an action of ejectment by the owner of the land, even though he has not received a deed or a valid deed from the Sheriff; and *semble*, he could maintain ejectment on such certificate against any one in possession under the former owner.

No one subject has caused, probably, more litigation in this Province than questions affecting the validity or invalidity of tax titles. Some persons complain of their lands being sold for sums bearing no proportion to their value, others again complain that having bought under a tax title and supposing everything to be perfect, they are afterwards dispossessed and lose their money, owing to some defects in the mode of sale, &c., with which they had nothing to do. Both are right and both are wrong. There are hardships on both sides. With those who from want of care or desire to pay their taxes lose their lands we have little sympathy, nor on the other hand are we concerned for those who attend sales for the purpose making money out of the poverty or forgetfulness of others, and come to grief over their purchases.

It is most important, however, that the subject should be taken up and dealt with in a complete and statesmanlike manner, but whilst hoping for this we notice a bill that has been introduced this session, professing to remedy the evils by declaring all past and future sales for taxes valid, except in cases of fraud, &c. This is a pretty sweeping measure and one which in its present shape would be most objectionable. It makes no provision for existing rights or pending suits, and is in many ways likely to do more harm than good, and will, it is to be hoped, unless considerably altered both in the principle involved and in its details, share the fate of a similar bill introduced last session. This act might suit the personal ends of numbers of persons, but is not such as is desirable to meet the difficulties of the case. Pro-